

FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2019-2021)**

EIGHTY FIFTH REPORT

(Presented on 21st January, 2021)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM**

2021

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On

**Action Taken by Government on the Recommendations contained in the
Thirtieth Report of the Committee on Public Accounts**

CONTENTS

		<i>Page</i>
Composition of the Committee	..	v
Introduction	..	vii
Report	..	1
Annexures :		
1. Annexure I	..	10
2. Annexure II	..	12
3. Annexure III	..	14

COMMITTEE ON PUBLIC ACCOUNTS (2019-2021)

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Legislature Secretariat:

Shri S. V. Unnikrishnan Nair, Secretary

Smt Manju Varghese, Joint Secretary

Shri R. Venugopal, Deputy Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Eighty fifth Report on Action Taken by Government on the Recommendations contained in the Thirtieth Report of the Committee on Public Accounts (2011-2014).

The Committee considered and finalised this Report at the meeting held on 20th January 2021.

Thiruvananthapuram,
20th January, 2021.

V. D. SATHEESAN,
Chairman,
Committee on Public Accounts.

REPORT

This Report deals with the Action Taken by the Government on the recommendation contained in the 30th Report of the Committee on Public Accounts (2011-2014).

The 30th Report of the Committee on Public Accounts (2011-2014) was presented to the House on 9th July 2013. The Report contained 9 recommendations relating to Taxes Department.

Government was addressed on 16th July 2012 to furnish the statements of Action Taken on the recommendations contained in the Report and the final reply was received on 16-1-2018.

The Committee considered and approved the Action Taken Statements at its meetings held on 29-12-2014 and 5-9-2018. The recommendations of the Committee (2011-2014) contained in the 30th Report and the Action Taken by Government are included in this Report.

TAXES DEPARTMENT

Recommendation

(SI. No.1, Para No. 2)

While going through the audit paragraph relating to trends of receipts the Committee finds that from 2005-2006 to 2009-2010, there is a huge variation between Budget Estimates and actual receipts in Agricultural Income Tax. The Committee realizes that with the introduction of Amnesty Schemes, the arrears towards the collection of Agricultural Income Tax could have been settled to a large extent. The Committee suggests that at present budget estimates regarding Agricultural Income Tax should be prepared in a more realistic manner and directs that the department should chalk out steps to prepare budget estimate matching with the current financial situation of the State as a whole.

Action Taken

It is true that there was vast difference between budget estimate and actual receipts with respect to the revenue from AIT. Nobody can predict the climatic changes and fall in price and production of Commercial produces and such other unforeseen aspects in the agricultural sector and hence the difference. However, the variation between budget estimates and actual receipts has decreased during 2012-2013. The budget estimate for the year 2012-2013 was Rs. 15.98 crores whereas collection was for Rs. 19.28 crores. Budget estimate for 2013-14 is Rs. 23.99 crores and collection up to 31-12-2013 is Rs. 7.54 crores.

Recommendation

(SI. No.2, Para No. 6)

The Committee observes that the non recovery of loan in so many cases will cause a demoralising effect upon the tax machinery of the State and opines that if a case was reported by the District Collector as non recoverable it is not essential to carry over such arrears as pending for years. Therefore the Committee urges the Department to sort out the recoverable and non- recoverable arrears. The Committee also suggests that the department should codify transparent procedures for writing off the arrears in deserving cases through a bi- partisan agreement.

Action Taken

The amount involved under RR as on 30-10-2013 is Rs. 5679.18 crores. Of this, collectable demand is only Rs. 781 crores. The difference amount of Rs. 4898.18 crores stands for stay by various authorities and non collectable revenue returned by the RR authorities for various reasons. The requisition officers are not in a position for giving remission to RRCs returned/to write off the amount mainly for the reason that such RRCs returned are not being supported with the irrecoverable certificate (IC) from the Revenue authorities. Hence the requisition officers are carrying forward this uncollectable amount to next year and therefore the amount involved under RR will become a very huge amount.

Directions are issued to the District Collector and other revenue authorities from CCT as per DO.Lr.No. D2-22706/13/CT dated 11-10-2013 based on the Video Conference of Sales Tax and Revenue Authorities on collection under revenue recovery, conducted on 27-9-2013. Compliance shall be accompanied with irrecoverable Certificate, so as to enable the requisition authorities to delete the demand under RR in deserving cases.

Recommendation

(SI. No.3, Para No. 7)

The Committee wants the department to be more cautious towards accumulation of arrears and proposes that the department should formulate steps for clearing off the arrears on a priority basis.

Action Taken

Accumulation of arrear demand with the department is due to inaction among the requisition officers as well as the RR authorities towards collection of arrears. Apart from the amount involved under stay there is huge amount pending collection under RR. The revenue authorities are usually returning RRCs involving huge amount without proper inquiries so to disclose that the percentage of collection when compared to the collectable demand has increased. Most of the RRCs returned are not supported with irrecoverable Certificate. So the requisition authorities of the department cannot write off/ give remission to this amount and thus there is accumulation of arrears of huge amount.

Instructions are issued from the Government level and from the CCT regarding special drives for realization of arrears of revenue. The progress of realization of arrears of revenue are monitoring at various level but there is no progress in the collection from revenue recovery. During the financial year 2013-2014, a series of review meetings of requisition authorities and the revenue authorities are conducted and urged the need for augmentation of revenue collection under revenue recovery. The following are some of the letters giving directions from the CCT in connection with RR collection during this year.

- 1) D.O.Lr NO. D2-14820/13/CT dt. 22-6-2013 from the CCT.
- 2) D.O.Lr No. D2-22706/13 CT dt. 11-10-2013 from the CCT.
- 3) D.O.Lr.No. D1-31054/13/CT dt. 26-10-2013 of JC (A&I) enclosing Notes No. 80503/Plg-A(R)/13/Fin., dt.5-10-2013 of the Additional Chief Secretary (Finance).
- 4) D.O.Lr.No.D1-31054/13/CT dt.8-12-2013 from JC(A&I).
- 5) D.O.Lr.No.D1-31054/13/CT dt. 10-1-2014 of JC(A&I) enclosing GO(P) No.382/13/Fin., dt. 5-8-2013 of Finance (SS) Dept.

Regarding revenue collection, an action plan has been prepared and forwarded to the District Deputy Commissioners for compliance. Of this, one para is related with the collection under RR by IACs. They are instructed to collect 50% of the collectable demand and progress has been closely monitored every month.

Recommendation

(Sl.No.4, Para No.8)

The Committee recommends that the department should clear the arrears by initiating RR Proceedings as and when requires and should examine the viability of introducing one time settlement scheme in this regard. The Committee also recommends to introduce an effective monitoring mechanism like submission of annual review statement after reconciliation by the District Collector to the Government towards collection of arrears on Agricultural Income Tax and Revenue Recovery proceedings initiated from time to time.

Action Taken

With a view to reduce the accumulation of arrears and settlement of amount due under RR, the Government had introduced an amnesty scheme during 2007-2008 and amended the provision in KGST and AIT Act for the implementation of the same. Finding the scheme as successful, the amnesty scheme has again introduced during the running year with the same condition and restrictions.

Regarding reconciliation of revenue recovery, strict directions were issued from CCT for completion of reconciliation of department figure with that of revenue figures and to submit a completion certificate in this regard vide DO.Lr.No.D1-31054/13/CT dated 26-10-2013 and 28-12-2013. Most of the District Deputy Commissioners have submitted reconciliation certificate. The progress in reconciliation work and collection of arrears are closely monitored every month in the review meeting of District Dcs. Despite the above, collection from Revenue Recovery as on 31-12-2013 is Rs. 81.83 crore and the balance collectable arrears is Rs. 781.24 crores.

Recommendation

(Sl. No. 5, Para No.11)

The Committee expresses its dismay over the functioning of the Internal Audit Wing of the Commercial Taxes Department. It suggest that for the efficient and independent functioning of the Internal Audit Wing, necessary steps should be taken to depute an officer from the Accountant General's office as the head of the Internal Audit Wing of the Department.

Action Taken

There is limitation to extent the working of the Internal Audit with the limited manpower now available. The Internal Audit Wing has conducted Audit Inspections in 146 circle offices upto 2012-2013 and detected 2160 defects involving short levy Rs. 4.52 crores. For proper follow up on the issue of clearance of observations pointed out by the Internal Audit Wing, it has been directed to review the progress and submit a report showing the result to the CCT by the DC (IA) in every month.

The Government is favorably considering the proposal for the restoration of the Audit Wing in the place of Internal Audit Wing with a view to strengthen the process of audit.

As regards the recommendation of the PAC to post an officer from the AG's office as head of the Internal Audit Wing, a policy decision will be taken separately.

Recommendation

(Sl. No. 6, Para No. 13)

The Committee observes that the details of cases of under assessment and other components pointed out by the Audit were not furnished till date even though the department officials have promised to do so at the time of witness examination. The Committee expresses its displeasure over the inertia exhibited by the officials in not taking timely action on cases pointed by Audit and recommends that responsibility should be fixed in case of failure of timely initiation by the officials in rectifying procedures on the observations of the Accountant General, if any found in future. It also directs that the details of amount realized out of the 39 cases should be furnished to it at the earliest.

Action Taken

Department has been striving to take all effort to take timely action on cases pointed out by Audit and fixed the responsibility in those cases and also issued Circular No. 12/2016. Moreover department has identified similar defect in similar files and appropriate action is initiated.

The committee directed the department to furnish the details of amount realized in 39 cases as pointed out in the result of audit.

The present position of the 39 cases pointed out by the AG in the result of audit are shown in the Annexure attached.

Annexure No.1- Inadmissible expenses- 15 cases.

Annexure No.2- Income escaped assessment - 13 cases.

Annexure No. 3- Other lapses- 11 cases.

Recommendation

(Sl. No. 7, Para No. 23)

The committee understood that the failure of the department in complying the provisions in the KAIT and the rules made thereunder resulted in short levy of tax and interest which tantamounts huge loss to the exchequer. Therefore the Committee recommends that the department should strictly follow the relevant statutory provisions in the assessment of Agricultural Income Tax. Towards the omission of Rs. 82.36 lakh and consequent short levy of Rs. 41.18 lakh, the Committee accepts the arguments put forth by the witness that the short levy was due to a mistake occurred during the re- assessment of tax made as per the direction of the Honourable High Court and urges the department to rectify the defect and reports to the Committee at the earliest.

Action Taken

Based on the directions issued by the Hon'ble High Court of Kerala in RP No.692 of 2012 in WP(C) 36862 of 2004 dated 3-1-2012 and as well as the order of the Agricultural Income Tax Appellate Tribunal No. 20/2008 dated 21-12-2009 and AITA No.29/2009 dated 5-2-2010 the assessment in respect of M/s. Oil Palm India Ltd., Kottayam for the assessment year 2006-2007 was completed by the assessing authority on 16-4-2013 and set right the audit objection.

Recommendation

(Sl. No.8, Para No.24)

With respect to the short levy of tax of Rs. 21.88 lakh of a Public Limited Company, the Committee reiterates the observation put forth by the audit that the remarks of the department are not tenable as the assessee had found that the plantation tax claimed in earlier years was in excess of the actual and hence there was surplus fund available with the assessee to the extend to Rs. 43.75 lakh, which can be treated as deemed income. Hence the Committee directs the department to reconsider the whole procedure and report to the Committee at the earliest.

Action Taken

Considering the recommendation of the Committee on Public Accounts. AIT assessment relating to M/s. Plantation Corporation of Kerala Ltd. (Public Ltd Co.) Kottayam for the year 2006-2007 was re-opened and completed the assessment as per order No.23900028/06-07 dtd.22-12-2012 of the Inspecting Assistant Commissioner, Kottayam u/s.41 of the KAIT Act, 1991. While completing the assessment, the Inspecting Assistant Commissioner, Kottayam has refixed the net Agricultural Income at Rs. 5,70,51,516 by adding excess paid under the plantation tax to the tune of Rs. 43.75 lakhs during the earlier periods which was received back by M/s. Plantation Corporation of Kerala Ltd. during 2005-2006. This excess payments effected by the assessee was during the period from 1989-1990 to 1997-1998. The assessing authority has adjusted the income against the loss carried forward from previous years as per the order mentioned above. Copy of the assessment order dated 22-12-2012 is enclosed as annexure.

Recommendation

(Sl. No.9, Para No. 25)

Towards the short levy due to inadmissible deductions, the Committee insists that the turnover of a company should be in proportion to the stock. The Committee demands that the whole issue should be re-examined and report it before the Committee. At the time of witness examination, the department heads agreed to furnish the required details at the earliest. But the same had not been complied with so far and the Committee expresses its displeasure over it.

Action Taken

While finalising the assessment of a domestic company M/s. Soorya Para Planting and Trading Co. Ltd for the assessment year 2006-2007, the income derived from pepper for Rs. 2982 lakh in 2006-2007 was not assessed to tax. The omission to reckon the income from pepper had resulted in short levy of Rs. 14.91 lakh.

While discussing the para, the Committee on Public Accounts enquired that in this case the real issue was whether there was pepper stock or not. Then the Committee also opined that the turnover of the company should be in proportionate to the stock and directed the department to re-check the whole matter and report.

On verification of the assessment records for the assessment year 2006-2007 reveals closing stock of pepper for an amount of Rs. 29,82,210 held by the company (Annexure). The above closing stock is disclosed as opening stock by the company for the assessment year 2007-2008 and also conceded the sale of pepper for an amount of Rs. 7,32,000 (Annexure).

During the assessment year 2007-2008, the company held a closing stock of pepper for Rs. 40,70,000 (Copy of the P&L Account enclosed). The same is disclosed as opening stock of pepper for the assessment year 2008-2009 (Annexure).

V. D. SATHEESAN,

Thiruvananthapuram,
20th January, 2021.

Chairman,
Committee on Public Accounts.

Annexure - I
Inadmissible Deduction

Sl. No	Name of Assessee	Year	Short levy of IIT (In Rs)	Present Position
1	M/s. B.B. Rubber Estate	2006-07	383500	Rs. 383500
2	Suryapuri Planting and Trading Co.	2006-07 (DP)	1491100	Not available. Separate Memorandum in Para No. 25
3	M/s. Travancore Rubber and Tea Co.	1999-2000 (DP)	1078400	The assessment for the year 1999-2000 was subsequently revised as per assessment order dated 27/08/2009 and made good by the assessee. As per the revised assessment the assessee had no liability to pay tax for the reason that it was set off against the loss available in the year as the assessee had a net loss of Rs. 26,56,200 for the year.
4	Bhavani Tea & Company	2005-2006	Excess computation of depreciation (Rs. 220000)	Not available. Notices carry over to subsequent years
5	Bishop House	2006-07 - 2008-09	1279000	Not available. The assessee is a partnership firm. As per Section 140A of the IIT Act if charitable purposes were not stated then the assessee is not eligible to claim the deduction. There is no assessment order issued to the assessee for the year 2006-07 and 2007-08. The assessee has not fully utilized the income received for charitable purposes.

6	M/s. Thavencore Rubber and Tea Co.	1907-08 (DP)		<p>On the 1st of April, assessments for the year 1907-08 in Malabar were made and the revenue was assessed on the basis of the assessed income for the year 1906-07. Through the assessment it was revised the assessment was made to pay tax for the year 1907-08. It was adjusted against the assessed income for the year and the balance was made to be carried over to the succeeding year.</p>
7	State Farming Corporation	2000-2001 (DP)		<p>Assessment revised. Additional tax assessed towards the year 2000-2001.</p>
8	Rehabilitation Plantation	2002-03		<p>Assessment revised. Additional tax assessed towards the year 2002-03.</p>
9	Rehabilitation Plantation	2003-04		<p>Assessment revised. Additional tax assessed towards the year 2003-04.</p>
10	K.I. Jee	2004-05 to 2007-08	12500	Collected Rs. 12500
11	K.M. Purushan	2005-06	153976	Collected Rs. 153976
12	K.M. Purushan	2006-07	153976	Collected Rs. 153976
13	Varghese and Co.	1999-2000	32000	Collected Rs. 32000
14	Veda/Solomon Plantations	1999-2000	22200	Collected Rs. 22200
15	Aspin Wall & Co.	2000-2001	12500	Collected Rs. 12500

Annexure - II

Income-Escaped Assessment

Sl. No	Name of Assessee	Year	Short levy of AIT (in Rs)	Present Position
1	Tropical Plantation	2006-07	4006642	Assessment released. Amount adjusted towards the carry forward loss.
2	M/s. Oil Palm India Ltd. (DP)	2006-07	4217925	Assessment released for 2007-08. Inward additional demand of AIT value of Rs. 4217925. Assesment order RR.
3	Plantation Corporation (DP)	2006-07	2157686	Case is currently in appeal. The assessee has filed an appeal against the Assessments (Appeals) for the assessment year 2006-07. The assessee has also filed an appeal against the assessment order for the assessment year 2006-07. The assessee has also filed an appeal against the assessment order for the assessment year 2006-07. The assessee has also filed an appeal against the assessment order for the assessment year 2006-07.
4	Sreerajayana Dharma Sangh Trust (DP)	2004-05 to 2007-08	2.39 lakh	Not assessable. Trustee is a charitable trust. Income has been set aside for the charitable purpose.
5	Aspinwall and Co.	2006-09	1628172	Collected Rs 1628172.
6	Nellampathi Tannery Produce Co.	2006-07	474450	Assessment released. Amount adjusted towards the carry forward loss.
7	George Dominic	2004-05 to 2007-08	24046	Collected Rs 24046.
8	Kavand Rubber Estate	2002-03 and 2003-04	54257	Collected Rs 54257.
9	R. Prasad	2004-05 to 2007-08	12425	Collected Rs 12425.
10	R. Prasad	2006-07 to 2008-09	73374	Collected Rs 73374.
			18531	Collected Rs 18531.

12	George Dominic	2004-05	15611	Collected Rs. 15611
		2005-06	5698	Collected Rs. 5698.
		2006-07	9147	Collected Rs. 9147
		2007-08	27774	Collected Rs. 27774.
13	Francis and John Family Trust	2004-05	26275	Collected Rs. 26275.

Annexure -III

Other Lapse

Sl. No	Name of Assessee	Year	Short levy to EATY (In Rs)	Present Position
1	Pulika Estate	2008-09	183782	135792 (collected)
2	Megle Ebrahim	2008-09	36867	35867 (Collected)
3	Abdul Maseed	2009-10	66276	66276 (Collected)
4	Abdul Rafique	2009-10	71228	71228 (Collected)
5	Abdul Shafique	2009-10	88276	88276 (Collected)
6	Abdul Rouf	2009-10	67532	67532 (Collected)
7	Abdul Rahman	2009-10	66432	66432 (collected)
8	Abdul Rasheed	2009-10	69308	69308 (collected)
9	abdul Saleem	2009-10	58724	58724 (collected)
10	Ex-Servicemen colony Ltd	2009-10	35867	35867 (collected)
11	B.B. Rubber Estate	2008-07	128864	128864 (collected)

POORVAPARA PLANTING & TRADING CO. (P) LTD, KOTTAYAM
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2007

Figures for Previous year		EXPENDITURE		Figures for Current year		Figures for Previous year		INCOME		Figures for Current year	
Rs.	Pt.	Rs.	Pt.	Rs.	Pt.	Rs.	Pt.	Rs.	Pt.	Rs.	Pt.
30,21,938.00											
20,00,000.00		Coffee	2,000,000.00			By SALES-					
1,90,000.00		Pepper	2,982,210.00	3,682,210.00		42,88,500.00					
14,06,938.00		Salary		161,000.00		Nil				3,385,000.00	
96,000.00		Emp. Bonus		1,340,791.03						732,000.00	
73,91,938.00		Emp. Grat. (As per List)		90,882.00							
		Provis.		101,003.40							
		Wor. Allow.									
		Cont. (As per List)									
134,112.00		Mal. Allow.		160,385.64							
		Con.				29,82,210.00					
4,781.56		Trav.				20,80,000.00				2,712,500.00	
97,902.91		Trav.		8,570.00						4,070,000.00	
14,724.00		Aut.		134,085.23							
3,278.28		Pepp.		14,837.00							
3,464.00		Wor.		3,905.50							
2,662.06		Wor.		3,698.08							
16,500.00		Wor.		14,825.00							
29,578.00		Wor.		17,011.00							
1,082.00		Wor.		24,947.00							
1,894.83		Wor.		50.00							
22,619.50		Wor.		149.00							
1,134.75		Wor.		6,128.00							
0,443.62		Wor.		689.00							
17,275.32		Wor.		430.00							
2,700.00		Wor.		800.00							
22,348.92		Wor.		2,200.00							
4,811.00		Wor.		2,000.00							
83,040.33		Wor.		20,000.00							
96,000.00		Wor.		3,000.00							
3,268.00		Wor.		2,000.00							
25,363.00		Wor.		2,000.00							
75,000.00		Wor.		3,000.00							
750.00		Wor.		3,000.00							
1,36,454.00		Wor.		6,000.00							
89,705.95		Wor.		6,000.00							
32,739.31		Wor.		71,000.00							
				5,025,500.00							

Annexure II

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2008

EXPENDITURE	Figures for Current year		Figures for Previous year		INCOME
	Rs.	Paise	Rs.	Paise	
1. Depreciation					
2. Salaries, Allowances & Bonuses	73,300.00		72,000.00		Pepper
3. House Working Expenses (As per Ltd)	1,24,164.08				
4. Provision Fund	71,930.00				
5. Workers Welfare Expenses (As per Ltd)	114,711.44				By (Transfer from the Profit & Loss Account of 2007-08)
6. Consumption of Material	178,289.28		4,712,509.08		Coffee
7. Office Expenses	9,264.00		4,070,000.00		Pepper
8. Transport charges	112,013.33				
9. Audit fees	20,840.00				
10. Stationery	4,280.00				
11. Printing charges	1,653.00				
12. Telephone charges	17,508.00				
13. Electricity	15,531.80				
14. Gas	21,579.80				
15. Water	802.00				
16. Repairs	38.71				
17. Travel charges	6,287.38				
18. Insurance	11,180.00				
19. Depreciation	14,462.30				
20. Vehicle repairs	4,787.16				
21. Fuel	8,380.00				
22. Repairs	4,630.00				
23. Travelling ground	3,384.00				
24. Repairs	87,512.91				
25. Repairs	1,783.00				
26. Repairs	3,387.50				
27. Repairs	50,000.00				
28. Provision for Contingencies	14,814.00				
29. Provision for Deferred Tax	67,633.72				
30. Depreciation	2,082,832.85				
Total	11,078,000.00		11,000,000.00		Total

CPA
 (JURY SAVER)
 Mg Director

(See our report of even date)

ANURAM K THIRIAS
 Partner
 O.T.S. & CO.
 CHARTERED ACCOUNTANTS

Company
 04.05.2008
 For THE SOORYANGA PLANTING & TRADING
 COMPANY (P) LTD.

THE SOORYAPARA PLANTING & TRADING CO. LTD., KOTTAYAM
 PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31st MARCH 1966

Particulars	Expenditure		Income	
	Rs.	P.	Rs.	P.
To Opening Stock:				
Chips	25,50,000.00			
Peat	12,17,983.00			
Salts, Alkalis & Borax	1,36,630.00			
Fuel & Working Expenses (As per L/A)	14,09,583.14			
Freight & Cartage	97,266.00			
Wages & Salaries	87,383.75			
Contingencies & Expenses (As per L/A)	1,11,677.00			
By Balance b/d		20,20,000.00		
Chips				
Threshing charges	5373.40			
Assembling	97,266.00			
Peat	18,660.00			
Salts & Borax	57,581.10			
Wages & Salaries	1,07,910.00			
Freight & Cartage	20,994.00			
Transportation charges	1,97,660.00			
Contingencies & Expenses	23,977.00			
Power & Telegrams	2,167.00			
Construction & Plant charges	29,625.00			
Labour & Transport	22,566.00			
Repairs & Maintenance	39,770.00			
Tools & Instruments	3,000.00			
Repairs & Maintenance	46,000.00			
Transportation charges	9,000.00			
Contingencies & Expenses	25,000.00			
Labour & Transport	8,100.00			
Repairs & Maintenance	1,77,883.00			
Transportation charges	96,000.00			
Contingencies & Expenses	3,328.00			
Power & Telegrams	79,000.00			
Construction & Plant charges	29,625.00			
Labour & Transport	25,000.00			
Repairs & Maintenance	75,000.00			
Tools & Instruments	25,000.00			
Repairs & Maintenance	10,36,654.00			
Transportation charges	89,786.00			
Contingencies & Expenses	7,92,389.31			
By Balance c/d		20,20,000.00		
Chips				
Threshing charges	4,781.50			
Assembling	97,266.00			
Peat	14,088.00			
Salts & Borax	34,928.00			
Wages & Salaries	3,00,000.00			
Freight & Cartage	2,600.00			
Transportation charges	15,300.00			
Contingencies & Expenses	29,000.00			
Power & Telegrams	1,100.00			
Construction & Plant charges	1,84,85.00			
Labour & Transport	24,69.50			
Repairs & Maintenance	1,34.75			
Tools & Instruments	6,464.42			
Repairs & Maintenance	17,275.52			
Transportation charges	2,700.00			
Contingencies & Expenses	22,350.00			
Power & Telegrams	4,811.00			
Construction & Plant charges	83,048.00			
Labour & Transport	55,000.00			
Repairs & Maintenance	25,363.00			
Tools & Instruments	1,900.00			
Repairs & Maintenance	75,000.00			
Transportation charges	256.00			
Contingencies & Expenses	10,36,654.00			
Power & Telegrams	89,786.00			
Construction & Plant charges	7,92,389.31			
Labour & Transport	98,30,700.00			

29,22,100.00
 20,20,000.00
 20,20,100.00
 40,80,100.00

Total